

### County of Los Angeles CHIEF EXECUTIVE OFFICE

Kenneth Hahn Hall of Administration 500 West Temple Street, Room 713, Los Angeles, California 90012 (213) 974-1101 http://ceo.lacounty.gov

> Board of Supervisors GLORIA MOLINA First District

MARK RIDLEY-THOMAS Second District

ZEV YAROSLAVSKY Third District

DON KNABE Fourth District

MICHAEL D. ANTONOVICH Fifth District

June 21, 2011

The Honorable Board of Supervisors County of Los Angeles 383 Kenneth Hahn Hall of Administration 500 West Temple Street Los Angeles, CA 90012

Dear Supervisors:

### ADJUSTMENTS TO EMPLOYEE RETIREMENT CONTRIBUTION RATES (ALL DISTRICTS) (3 VOTES)

#### **SUBJECT**

County Employees Retirement Law requires the Los Angeles County Employee Retirement Association (LACERA) to obtain an actuarial valuation at least once every three years, and on the basis of such valuation, recommend to the Board of Supervisors such changes in the employer and/or member contributions rates as may be necessary to properly fund the retirement system. Based on LACERA's June 30, 2010 actuarial valuation, we have negotiated adjustments in County retirement contribution for represented employees. This action changes employee retirement contributions for represented and non-represented employees effective July 1, 2011.

#### IT IS RECOMMENDED THAT YOUR BOARD:

- 1. Approve Amendment No. 2 to the Fringe Benefit Memorandum of Understanding (MOU) with SEIU, Local 721, CTW, CLC implementing changes in employee retirement contribution rates (Attachment A).
- 2. Approve Amendment No. 2 to the Fringe Benefit Memorandum of Understanding with the Coalition of County Unions, AFL-CIO implementing changes in employee retirement contribution rates (Attachment B).

"To Enrich Lives Through Effective And Caring Service"

- 3. Approve the attached resolution implementing changes in employee retirement contribution rates for represented and non-represented employees effective July 1, 2011 (Attachment C).
- 4. Instruct the Auditor-Controller to make the system changes necessary to implement these recommendations.

#### PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

The purpose of these recommendations is to implement negotiated adjustments in County retirement contribution rates based on the June 30, 2010 LACERA actuarial valuation approved by their Board on March 9, 2011.

#### Implementation of Strategic Plan Goals

The retirement benefit and funding changes provided for in these recommendations are directly responsive to the Strategic Plan goal of workforce excellence by resolving workplace issues while maintaining financial responsibility.

#### FISCAL IMPACT/FINANCING

The proposed changes in employee contribution rates will result in no increase in County costs.

#### FACTS AND PROVISIONS/LEGAL REQUIREMENTS

The recommended adjustments in employee retirement contribution rates reflect the impact of the latest LACERA actuarial valuation dated June 30, 2010. As a result, employee retirement contribution rates will change from a .06% decrease to a .05% increase.

The impact of the adjustments in employee retirement contribution rates has been negotiated with the Coalition of County Unions and SEIU Local 721. The specific rates by employee age at entry into County service are detailed in the accompanying amendments to the fringe benefit MOUs and related resolution.

The accompanying MOU amendments and resolution have been approved as to form by County Counsel.

The Honorable Board of Supervisors June 21, 2011 Page 3

#### **IMPACT ON CURRENT SERVICES (OR PROJECTS)**

These recommendations will not impact any existing County service or project.

Respectfully submitted,

WILLIAM T FUJIOKA Chief Executive Officer

WTF:BC:JA MTK:WW:mst

Attachments (3)

c: Executive Office, Board of Supervisors
County Counsel
Auditor-Controller
Human Resources
Los Angeles County Employees Retirement Association

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#### **ATTACHMENT A**

# AMENDMENT NO. 2 TO FRINGE BENEFIT MEMORANDUM OF UNDERSTANDING WITH SEIU, LOCAL 721, CTW, CLC

# AMENDMENT NO. 2 MEMORANDUM OF UNDERSTANDING FOR JOINT SUBMISSION TO THE BOARD OF SUPERVISORS REGARDING THE FRINGE BENEFITS

THIS AMENDMENT NO. 2 TO MEMORANDUM OF UNDERSTANDING made and entered into this 21<sup>st</sup> day of June, 2011

BY AND BETWEEN

Authorized Management Representative (hereinafter referred to as "Management") of the County of Los Angeles (hereinafter referred to as "County")

SEIU, Local 721, CTW, CLC, (hereinafter referred to as "Union")

WHEREAS, on the 15<sup>th</sup> day of December 2009, the parties entered into a Memorandum of Understanding regarding Fringe Benefits, which Memorandum of Understanding was subsequently approved and ordered implemented by the County's Board of Supervisors; and

WHEAREAS, as a result of mutual agreement, the parties desire to amend said Memorandum of Understanding as set forth hereafter:

NOW, THEREFORE, the parties agree as follows:

- 1. Amend Section 1, 2, and 3 of Article, Retirement, as appended hereto.
- 2. This Amendment No. 2 to said Memorandum of Understanding constitutes a mutual recommendation to be jointly submitted to the County's Board of Supervisors and this Amendment No. 2 will be effective when and if approved and implemented by said Board of Supervisors, in the same manner as provided in Article 2, which as applicable to the implementation of the original Memorandum of Understanding.
- Except as herein specifically amended, each and every other provision of said Memorandum of Understanding shall continue to remain in full force and effect.

IN WITNESS WHEREOF, the parties hereto have caused their duly authorized representative to execute this Amendment No. 2 the day, month, and year first above written.

SEIU, LOCAL 721, CTW, CLC

COUNTY OF LOS ANGELES AUTHORIZED MANAGEMENT REPRESENTATIVE

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Director of Representation and Negotiations

Chieffy Coffice

#### ARTICLE 5 RETIREMENT

#### Section 1.

The parties agree to recommend jointly to the County's Board of Supervisors that pursuant to Section 31581.1 of the California Government Code, said Board adopt a resolution that effective July 1, 2011, and for the term of this agreement only, provides that the County shall pay to the Retirement Fund the amount necessary which, based on actuarial determination, is sufficient to fund the difference between:

- a. The employee contributions that would be paid to said Retirement Fund during the term of this agreement if the employee contribution rates set forth in the Fringe Benefit MOU costs based on the June 30, 2010 Actuarial Valuation dated February 28, 2011, by Milliman USA, were implemented, and
- b. The employee contribution that would be paid to said Retirement Fund during the term of this agreement if the employee contribution rates set forth in Section 2 of this Article were implemented in lieu of the contribution rates set forth in said Fringe Benefit MOU costs based on June 30, 2010 Actuarial Valuation.

#### Section 2.

The parties agree that, contingent upon action by the Board of Supervisors to adopt a resolution to implement the provisions of Section 1 of this article, the negotiated employee contribution rates for the term of this agreement for employees who entered

the Los Angeles County Employees Retirement Association on and after January 4, 1982.

1. The negotiated employee contribution rates listed below shall apply to the retirement plan for employees who became General Members of the Los Angeles County Employees Retirement Association on or before August 31, 1977 (hereinafter referred to as Plan A for General Members):

#### **PLAN A FOR GENERAL MEMBERS**

NEAREST YEAR OF AGE AT <u>MEMBERSHIP</u>	EMPLOYEE CONTRIBUTION <u>RATE</u>
16	4.01%
17	4.07%
18	4.12%
19	4.18%
20	4.21%
21	4.26%
22	4.30%
23	4.37%
24	4.45%
25	4.47%
26	4.56%
27	4.64%
28	4.76%
29	4.83%
30	4.95%
31	5.10%
32	5.19%
33	5.34%
34	5.47%
35	5.65%
36	5.82%
37	5.99%
38	6.19%
39	6.37%
40	6.55%
41	6.73%
42	6.93%
43	7.14%
44	7.31%
45	7.50%
46	7.70%
47	7.86%
48	8.05%
49	8.18%
50	8.25%
51 and above	8.29%

The negotiated employee contribution rates listed below shall apply to the retirement plan for employees who became General Members of Los Angeles County Employees Retirement Association between September 1, 1977 and September 30, 1978 (hereinafter referred to as Plan B for General Members):

#### **PLAN B FOR GENERAL MEMBERS**

NEAREST YEAR	EMPLOYEE
OF AGE AT	CONTRIBUTION
MEMBERSHIP	RATE
WEWBERSTIF	IXIL
16	5.91%
17	6.03%
18	6.16%
19	6.29%
20	6.41%
21	6.55%
22	6.68%
23	6.83%
24	6.96%
25	7.11%
26	7.25%
27	7.40%
28	7.56%
29	7.72%
30	7.87%
31	8.03%
32	8.20%
33	8.37%
34	8.56%
35	8.74%
36	8.92%
37	9.12%
38	9.31%
39	9.50%
40	9.69%
41	9.89%
42	10.07%
43	10.25%
44	10.43%
45	10.60%
46	10.78%
47	10.93%
48	11.08%
49	11.20%
50	11.30%
51 and above	11.36%

#### Section 3.

The parties further agree that, for the term of this agreement, the employee contribution rates listed below shall apply to the retirement plan for employee who became General Members of the Los Angeles County Employees Retirement Association between October 1, 1978 and May 31, 1979 and, to the retirement plan for employees who became General Members of said Retirement Association on or after June 1, 1979 (hereinafter referred to as Plans C and D, for General Members, respectively); provided, however, such contribution rates shall not apply to employees who are covered by Plan E.

#### PLAN C FOR GENERAL MEMBERS

NEAREST YEAR OF AGE AT	EMPLOYEE CONTRIBUTION
MEMBERSHIP	RATE
16	5.07%
17	5.19%
18	5.28%
19	5.40%
20	5.51%
21	5.63%
22	5.74%
23	5.86%
24	5.99%
25	6.11%
26	6.23%
27	6.36%
28	6.49%
29	6.63%
30	6.77%
31	6.90%
32	7.05%
33	7.20%
34	7.35%
35	7.49%
36	7.65%
37	7.82%
38	7.98%
39	8.15%
40	8.32%
41	8.49%
42	8.68%
43	8.86%
44	9.05%
45	9.22%
46	9.41%
47	9.58%
48	9.77%
49	9.93%
50	10.10%
51	10.25%
52	10.41%
53	10.54%
54	10.67%
55	10.77%
56 and above	10.82%

#### PLAN D FOR GENERAL MEMBERS

NEAREST YEAR	EMPLOYEE
OF AGE AT	CONTRIBUTION
MEMBERSHIP	RATE
16	4.99%
17	5.09%
18	5.19%
19	5.30%
20	5.41%
21	5.53%
22	5.64%
23	5.76%
24	5.88%
25	6.00%
26	6.13%
27	6.25%
28	6.38%
29	6.51%
30	6.65%
31	6.78%
32	6.93%
33	7.07%
34	7.07% 7.22%
35	7.22% 7.36%
36	7.52%
30 37	
	7.68%
38	7.84%
39	8.01%
40	8.18%
41	8.35%
42	8.53%
43	8.71%
44	8.89%
45	9.06%
46	9.24%
47	9.41%
48	9.59%
49	9.75%
50	9.92%
51	10.07%
52	10.23%
53	10.36%
54	10.48%
55	10.58%
56 and above	10.63%

#### **ATTACHMENT B**

# AMENDMENT NO. 2 TO FRINGE BENEFIT MEMORANDUM OF UNDERSTANDING WITH COALITION OF COUNTY UNIONS

# AMENDMENT NO. 2 MEMORANDUM OF UNDERSTANDING FOR JOINT SUBMISSION TO THE BOARD OF SUPERVISORS REGARDING THE FRINGE BENEFITS

THIS AMENDMENT NO. 2 TO MEMORANDUM OF UNDERSTANDING made and entered into this 21<sup>st</sup> day of June, 2011

BY AND BETWEEN

Authorized Management Representative (hereinafter referred to as "Management") of the County of Los Angeles (hereinafter referred to as "County")

THE COALITION OF COUNTY UNIONS, AFL-CIO, (hereinafter referred to as the "Coalition").

WHEREAS, on the 15<sup>th</sup> day of December 2009, the parties entered into a Memorandum of Understanding regarding Fringe Benefits, which Memorandum of Understanding was subsequently approved and ordered implemented by the County's Board of Supervisors; and

WHEAREAS, as a result of mutual agreement, the parties desire to amend said Memorandum of Understanding as set forth hereafter:

NOW, THEREFORE, the parties agree as follows:

- 1. Amend Section 1, 2, and 3 of Article, Retirement, as appended hereto.
- 2. This Amendment No. 2 to said Memorandum of Understanding constitutes a mutual recommendation to be jointly submitted to the County's Board of Supervisors and this Amendment No. 2 will be effective when and if approved and implemented by said Board of Supervisors, in the same manner as provided in Article 2, which as applicable to the implementation of the original Memorandum of Understanding.
- Except as herein specifically amended, each and every other provision of said Memorandum of Understanding shall continue to remain in full force and effect.

IN WITNESS WHEREOF, the parties hereto have caused their duly authorized representative to execute this Amendment No. 2 the day, month, and year first above written.

COALITION OF COUNTY UNIONS AFL-CIO

COUNTY OF LOS ANGELES AUTHORIZED MANAGEMENT REPRESENTATIVE

By Chair, Coalition of County Unions

Chief Executive Officer

TO BE JOINTLY SUBMITTED TO THE COUNTY BOARD OF SUPERVISORS

#### ARTICLE 5 RETIREMENT

#### Section 1.

The parties agree to recommend jointly to the County Board of Supervisors that pursuant to Section 31581.1 of the California Government Code, said Board adopt a resolution that effective July 1, 2011, and for the term of this agreement only, provides that the County shall pay to the Retirement Fund the amount necessary which, based on actuarial determination, is sufficient to fund the difference between:

- a. The employee contributions that would be paid to said Retirement Fund during the term of this agreement if the employee contribution rates set forth in the Fringe Benefit MOU costs based on the June 30, 2010 Actuarial Valuation dated February 28, 2011, by Milliman USA, were implemented, and
- b. The employee contribution that would be paid to said Retirement Fund during the term of this agreement if the employee contribution rates set forth in Section 2 of this Article were implemented in lieu of the contribution rates set forth in said Fringe Benefit MOU costs based on June 30, 2010 Actuarial Valuation.

#### Section 2.

The parties agree that, contingent upon action by the Board of Supervisors to adopt a resolution to implement the provision of Section 1 of this article, the negotiated employee contribution rates for the term of this agreement for employees who entered

the Los Angeles County Employees Retirement Association on and after January 4, 1982.

The negotiated employee contribution rates listed below shall apply to the retirement plan for employees who became General Members of the Los Angeles County Employees Retirement Association on or before August 31, 1977 (hereinafter referred to as Plan A for General Members):

#### PLAN A FOR GENERAL MEMBERS

NEAREST YEAR OF AGE AT MEMBERSHIP	EMPLOYEE CONTRIBUTION <u>RATE</u>
16	4.01%
17	4.07%
18	4.12%
19	4.18%
20	4.21%
21	4.26%
22	4.30%
23	4.37%
24	4.45%
25	4.47%
26	4.56%
27	4.64%
28	4.76%
29	4.83%
30	4.95%
31	5.10%
32	5.19%
33	5.34%
34	5.47%
35	5.65%
36	5.82%
37	5.99%
38	6.19%
39	6.37%
40	6.55%
41	6.73%
42	6.93%
43	7.14%
44	7.31%
45	7.50%
46	7.70%
47	7.86%
48	8.05%
49	8.18%
50	8.25%
51 and above	8.29%

The negotiated employee contribution rates listed below shall apply to the retirement plan for employees who became General Members of Los Angeles County Employees Retirement Association between September 1, 1977 and September 30, 1978 (hereinafter referred to as Plan B for General Members):

#### PLAN B FOR GENERAL MEMBERS

NEAREST YEAR OF AGE AT MEMBERSHIP	EMPLOYEE CONTRIBUTION <u>RATE</u>
16	5.91%
17	6.03%
18	6.16%
19	6.29%
20	6.41%
21	6.55%
22	6.68%
23	6.83%
24	6.96%
25	7.11%
26	7.25%
27	7.40%
28	7.56%
29	7.72%
30	7.87%
31	8.03%
32	8.20%
33	8.37%
34	8.56%
35	8.74%
36	8.92%
37	9.12%
38	9.31%
39	9.50%
40	9.69%
41	9.89%
42	10.07%
43	10.25%
44	10.43%
45	10.60%
46	10.78%
47	10.93%
48	11.08%
49	11.20%
50	11.30%
51 and above	11.36%

3. The negotiated employee contribution rates listed below shall apply to the retirement plan for employees who became Safety Members of the Los Angeles County Employees Retirement Association on or before August 31, 1977 (hereinafter referred to as Plan A for Safety Members):

#### SAFETY MEMBER CONTRIBUTION RATES

#### Retirement Plan A

EMPLOYEE CONTRIBUTION <u>RATE</u>
7.44%
7.46%
7.47%
7.51%
7.64%
7.76%
7.87%
8.03%
8.15%
8.28%
8.48%
8.68%
8.86%
9.05%
9.25%
9.45%
9.69%
9.92%
10.14%
10.35%
10.53%
10.71%
10.89%
11.07%
11.23%
11.37%
11.51%
11.61%
11.67%

4. The negotiated employee contribution rates listed below shall apply to the retirement plan for employees who became Safety Members of the Los Angeles County Employees Retirement Association on or after September 1, 1977 (hereinafter referred to as Plan B for Safety Members):

#### SAFETY MEMBER CONTRIBUTION RATES

#### Retirement Plan B

EMPLOYEE CONTRIBUTION <u>RATE</u>
6.39%
6.56%
6.74%
6.92%
7.10%
7.30%
7.49%
7.68%
7.89%
8.09%
8.31%
8.51%
8.73%
8.97%
9.20%
9.45%
9.69%
9.95%
10.20%
10.46%
10.69%
10.94%
11.17%
11.39%
11.60%
11.80%
11.97%
12.10%
12.18%

#### Section 3.

The parties further agree that, for the term of this agreement, the employee contribution rates listed below shall apply to the retirement plan for employee who became General Members of the Los Angeles County Employees Retirement Association between October 1, 1978 and May 31, 1979 and, to the retirement plan for employees who became General Members of said Retirement Association on or after June 1, 1979 (hereinafter referred to as Plans C and D, for General Members, respectively); provided, however, such contribution rates shall not apply to employees who are covered by Plan E.

# PLAN C FOR GENERAL MEMBERS Negotiated Employee Contribution Rates Effective July 1, 2011

NEAREST YEAR	EMPLOYEE
OF AGE AT	CONTRIBUTION
<u>MEMBERSHIP</u>	<u>RATE</u>
16	5.07%
17	5.19%
18	5.28%
19	5.40%
20	5.51%
21	5.63%
22	5.74%
23	5.86%
24	5.99%
25	6.11%
26	6.23%
27	6.36%
28	6.49%
29	6.63%
30	6.77%
31	6.90%
32	7.05%
33	7.20%
34	7.35%
35	7.49%
36	7.65%
37	7.82%
38	7.98%
39	8.15%
40	8.32%
41	8.49%
42	8.68%
43	8.86%
44	9.05%
45	9.22%
46	9.41%
47	9.58%
48	9.77%
49	9.93%
50	10.10%
51	10.25%
52	10.41%
53	10.54%
54	10.67%
55	10.77%
56 and above	10.82%
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# PLAN D FOR GENERAL MEMBERS Negotiated Employee Contribution Rates Effective July 1, 2011

NEADEOT VEAD	EMPLOYEE
NEAREST YEAR	EMPLOYEE
OF AGE AT	CONTRIBUTION
<u>MEMBERSHIP</u>	RATE
16	4.99%
17	5.09%
18	5.19%
19	5.30%
20	5.41%
21	5.53%
22	5.64%
23	5.76%
24	5.88%
25	6.00%
26	6.13%
27	6.25%
28	6.38%
29	6.51%
30	6.65%
31	6.78%
32	6.93%
33	7.07%
34	7.22%
35	7.36%
36	7.52%
37	7.68%
38	7.84%
39	8.01%
40	8.18%
41	
42	8.35%
	8.53%
43	8.71%
44	8.89%
45	9.06%
46	9.24%
47	9.41%
48	9.59%
49	9.75%
50	9.92%
51	10.07%
52	10.23%
53	10.36%
54	10.48%
55	10.58%
56 and above	10.63%

#### **ATTACHMENT C**

# RESOLUTION IMPLEMENTING CHANGES IN EMPLOYEE RETIREMENT CONTRIBUTION RATES

## RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, STATE OF CALIFORNIA PROVIDING FOR RETIREMENT SYSTEM CONTRIBUTIONS

WHEREAS, the Board of Supervisors is authorized by Government Code Section 31581.1 to pay up to one-half of the contributions normally required of members of the retirement system of any period of time designated in the resolution providing for such payments:, and

WHEREAS, the Board of Supervisors desires that the County shall pay a designated portion of members' contributions normally required of members of the retirement system, which portion does not exceed one-half of such members' contributions;

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of Los Angeles that:

- The County of Los Angeles shall pay to the Los Angeles County
   Employees Retirement Association the amounts specified in Section 2 of
   the Attachment entitled "2011 Implementation of Negotiated Employee
   Contribution Rates"; and
- The payments made to the retirement system hereunder by the County of Los Angeles shall not become part of the accumulated contributions of any member of the retirement system; and

3. This resolution shall be effective July 1, 2011 and until further resolution of the Board of Supervisors.

The foregoing resolution was adopted by the Board of Supervisors of the County of Los Angeles at the regular meeting on the 21<sup>st</sup> day of June 2011.

Sachi A Hamai, Executive Officer of the Board of Supervisors of the County of Los Angeles

Ву	
-	Deputy

APPROVED AS TO FORM:

ANDREA S. ORDIN County Counsel

Halvor S. Melom Principal Deputy

### 2011 IMPLEMENTATION OF NEGOTIATED EMPLOYEE CONTRIBUTION RATES

#### Section 1.

The parties agree to recommend jointly to the County Board of Supervisors that pursuant to Section 31581.1 of the California Government Code, said Board adopt a resolution that, effective July 1, 2011, and for the term of this agreement only, provides that the County shall pay to the Retirement Fund the amount necessary which, based on actuarial determination, is sufficient to fund the difference between:

- a. The employee contribution that would be paid to said Retirement Fund during the term of this agreement if the employee contribution rates so forth in the Fringe Benefit MOU costs based on the June 30, 2010 Actuarial Valuation dated February 28, 2011, by Milliman USA, were implemented, and
- b. The employee contribution that would be paid to said Retirement Fund during the term of this agreement if the employee contribution rates set forth in Section 2 of this Article were implemented in lieu of the contribution rates set forth in said Fringe Benefit MOU costs based on the June 30, 2010 Actuarial Valuation.

#### Section 2.

The parties agree that contingent upon action by the Board of Supervisors to adopt a resolution to implement the provisions of Section 1 of this Article, the negotiated employee contribution rates for the term of this agreement for employees who entered the Los Angeles County Employees Retirement Association on and after January 4, 1982.

1. The negotiated employee contribution rates listed below shall apply to the retirement plan for employees who became General Members of the Los Angeles County Employees Retirement Association on or before August 31, 1977 (hereinafter referred to as Plan A for General Members):

#### PLAN A FOR GENERAL MEMBERS

NEAREST YEAR OF AGE AT MEMBERSHIP	EMPLOYEE CONTRIBUTION <u>RATE</u>
16	4.01%
17	4.07%
18	4.12%
19	4.18%
20	4.21%
21	4.26%
22	4.30%
23	4.37%
24	4.45%
25	4.47%
26	4.56%
27	4.64%
28	4.76%
29	4.83%
30	4.95%
31	5.10%
32	5.19%
33	5.34%
34	5.47%
35	5.65%
36	5.82%
37	5.99%
38	6.19%
39	6.37%
40	6.55%
41	6.73%
42	6.93%
43	7.14%
44	7.31%
45	7.50%
46	7.70%
47	7.86%
48	8.05%
49	8.18%
50	8.25%
51 and above	8.29%

The negotiated employee contribution rates listed below shall apply to the retirement plan for employees who became General Members of Los Angeles County Employees Retirement Association between September 1, 1977 and September 30, 1978 (hereinafter referred to as Plan B for General Members):

#### PLAN B FOR GENERAL MEMBERS

NEAREST YEAR OF AGE AT MEMBERSHIP	EMPLOYEE CONTRIBUTION <u>RATE</u>
16	5.91%
17	6.03%
18	6.16%
19	6.29%
20	6.41%
21	6.55%
22	6.68%
23	6.83%
24 25	6.96% 7.119/
26	7.11% 7.25%
27	7.40%
28	7.56%
29	7.72%
30	7.87%
31	8.03%
32	8.20%
33	8.37%
34	8.56%
35	8.74%
36	8.92%
37	9.12%
38	9.31%
39	9.50%
40	9.69%
41	9.89%
42	10.07%
43	10.25%
44	10.43%
45	10.60%
46	10.78%
47	10.93%
48	11.08%
49	11.20%
50	11.30%
51 and above	11.36%

3. The negotiated employee contribution rates listed below shall apply to the retirement plan for employees who became Safety Members of the Los Angeles County Employees Retirement Association on or before August 31, 1977 (hereinafter referred to as Plan A for Safety Members):

#### SAFETY MEMBER CONTRIBUTION RATES

#### Retirement Plan A

NEAREST YEAR	EMPLOYEE
OF AGE AT	CONTRIBUTION
<u>MEMBERSHIP</u>	<u>RATE</u>
18	7.44%
19	7.46%
20	7.47%
21	7.51%
22	7.64%
23	7.76%
24	7.87%
25	8.03%
26	8.15%
27	8.28%
28	8.48%
29	8.68%
30	8.86%
31	9.05%
32	9.25%
33	9.45%
34	9.69%
35	9.92%
36	10.14%
37	10.35%
38	10.53%
39	10.71%
40	10.89%
41	11.07%
42	11.23%
43	11.37%
44	11.51%
45	11.61%
46 and above	11.67%

4. The negotiated employee contribution rates listed below shall apply to the retirement plan for employees who became Safety Members of the Los Angeles County Employees Retirement Association on or after September 1, 1977 (hereinafter referred to as Plan B for Safety Members):

#### SAFETY MEMBER CONTRIBUTION RATES

#### Retirement Plan B

NEAREST YEAR OF AGE AT MEMBERSHIP	EMPLOYEE CONTRIBUTION <u>RATE</u>
18	6.39%
19	6.56%
20	6.74%
21	6.92%
22	7.10%
23	7.30%
24	7.49%
25	7.68%
26	7.89%
27	8.09%
28	8.31%
29	8.51%
30	8.73%
31	8.97%
32	9.20%
33	9.45%
34	9.69%
35	9.95%
36	10.20%
37	10.46%
38	10.69%
39	10.94%
40	11.17%
41	11.39%
42	11.60%
43	11.80%
44	11.97%
45	12.10%
46 and above	12.18%

5. The parties further agree that, for the term of this agreement, the employee contribution rates listed below shall apply to the retirement plan for employee who became General Members of the Los Angeles County Employees Retirement Association between October 1, 1978 and May 31, 1979 and, to the retirement plan for employees who became General Members of said Retirement Association on or after June 1, 1979 (hereinafter referred to as Plans C and D, for General Members, respectively); provided, however, such contribution rates shall not apply to employees who are covered by Plan E.

#### PLAN C FOR GENERAL MEMBERS

NEAREST YEAR	EMPLOYEE
OF AGE AT	CONTRIBUTION
<u>MEMBERSHIP</u>	<u>RATE</u>
16	5.07%
17	5.19%
18	5.28%
19	5.40%
20	5.51%
21	5.63%
22	5.74%
23	5.86%
24	5.99%
25	6.11%
26	6.23%
27	6.36%
28	6.49%
29	6.63%
30	6.77%
31	6.90%
32	7.05%
33	7.20%
34	7.35%
35	7.49%
36	7.65%
37	7.82%
38	7.98%
39	8.15%
40	8.32%
41	8.49%
42	8.68%
43	8.86%
44	9.05%
45	9.22%
46	9.41%
47	9.58%
48	9.77%
49	9.93%
50	10.10%
51	10.25%
52	10.41%
53	10.54%
54	10.67%
55	10.77%
56 and above	10.82%

# PLAN D FOR GENERAL MEMBERS Negotiated Employee Contribution Rates Effective July 1, 2011

NEAREST YEAR	EMPLOYEE
OF AGE AT	CONTRIBUTION
MEMBERSHIP	<u>RATE</u>
16	4.99%
17	5.09%
18	5.19%
19	5.30%
20	5.41%
21	5.53%
22	5.64%
23	5.76%
24	5.88%
25	6.00%
26	6.13%
27	6.25%
28	6.38%
29	6.51%
30	6.65%
31	6.78%
32	6.93%
33	7.07%
34	7.22%
35	7.36%
36	7.52%
37	7.68%
38	7.84%
39	8.01%
40	8.18%
41	8.35%
42	8.53%
43	8.71%
44	8.89%
45	9.06%
46	9.24%
47	9.41%
48	9.59%
49	9.75%
50	9.92%
51	10.07%
52	10.23%
53	10.36%
54	10.48%
55	10.58%
56 and above	10.63%